

NO ANALYSIS REQUIRED

Franchise Tax Board

Author: Chan Analyst: Kristina E. North Bill Number: AB 2721

Related Bills: None Telephone: 845-6978 Introduced Date: February 22, 2002

Attorney: Patrick Kusiak Sponsor: _____

SUBJECT: DHS, FTB & BOE Study Feasibility Of Tax On Certain Foods To Generate Funding For Health & Dental Services For Children

- ☐ ANALYSIS NOT REQUIRED of this bill -- Not within scope of responsibility of this department.
- ☐ TECHNICAL BILL -- No program or fiscal changes to existing program.
- ☐ BILL AS AMENDED NO LONGER WITHIN SCOPE of responsibility or program of the department.
- ☐ TECHNICAL AMENDMENT -- No change in previously submitted analysis required. Approved position of prior analysis is _____.
- ☐ MINOR AMENDMENT -- No change in previously submitted analysis required. Approved position of prior analysis is _____.
- ☐ MINOR AMENDMENT -- No change in approved position of _____.
See comments below.
- ☒ OTHER - See comments below.

COMMENTS:

This bill would require the Department of Health Services (DHS), together with the Franchise Tax Board (FTB) and the Board of Equalization (BOE), to conduct a feasibility study on the imposition of a sales and use tax on certain foods to generate funding for dental and health services for children.

The study and its findings would be reported to the Legislature in an unstated, but reasonable amount of time.

FTB does not administer sales and use tax. It is unknown the extent to which the department would consult with DHS and BOE, but it is not anticipated that this bill would significantly impact the department.

Board Position:

<input type="checkbox"/> S	<input type="checkbox"/> NA	<input type="checkbox"/> NP
<input type="checkbox"/> SA	<input type="checkbox"/> O	<input checked="" type="checkbox"/> NAR
<input type="checkbox"/> N	<input type="checkbox"/> OUA	<input type="checkbox"/> PENDING

Franchise Tax Board Staff

Date

Kristina E. North

03/29/02